BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 31.08.2017

CORAM
THE HONOURABLE MR.JUSTICE T.RAJA
W.P(MD)Nos.16445 and 16446 of 2017
and
W.M.P.(MD)Nos.13102 and 13103 of 2017

Tvl.Pioneer Spinners,
Represented by its General Manager,
L.Murugan, aged about 46 years,
S/o Logaian,
Kamudakudi, Ramanathapuram District - 623 719.
: Petitioner in W.P(MD)Nos.16445 and 16446 of 2017

Vs.

1.The Commissioner of Commercial Taxes,
O/o, The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer,
Paramakudi Assessment Circle,
Commercial Tax Building,
No.3/103, Madurai Mandapam Main Road,
Thirunagar, Theligathanallur,
Paramakudi,
Ramanathapuram District-623 707.
: Respondents W.P(MD)Nos.16445 and 16446 of 2017

COMMON PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a Writ of Mandamus, directing the second respondent to rectify the error in his orders in TIN. 33715423553/12-13/A1/48/15. Part ID. Para No.2 and TIN. 33715423553/12-13/A1/48/15. Part ID. Para No.9, dated 29.09.2015 and 16.10.2015, respectively, by considering the petitioner's representation dated 26.10.2015 and 01.12.2016.

For Petitioner : Mr.B.Rooban
For Mr.R.Veeramanikandan
For Respondents : Mr.R.Karthikeyan
Additional Government Pleader
(In both Writ Petitions)

COMMON ORDER
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By the consent of both sides, these writ petitions themselves are taken up for final disposal.

2.The present writ petitions have been filed by Tvl. Pioneer Spinners represented by its General Manager, seeking Writs of Mandamus directing the second respondent to rectify the error in his orders in TIN. 33715423553/12-13/A1/48/15. Part ID. Para No.2 and TIN. 33715423553/12-13/A1/48/15. Part ID. Para No.9 dated 29.09.2015 and 16.10.2015, respectively, by considering the petitioner's representations dated 26.10.2015 and 01.12.2016.

3.The learned counsel appearing for the petitioner would submit that the second respondent issued a notice in TIN. No. 33715423553/12-13/A1/48/15. Part ID. Para No.2 dated 28.05.2015, alleging that the details of purchase returns were not available in respect of the two numbers of purchase returns claimed during the month of August 2012 and September 2012 and another notice in TIN. No. 33715423553/12-13/A1/48/15. Part ID. Para No.9 dated 28.05.2015, alleging that there was a mistake in respect of computing of taxable turnover.

4.The learned counsel for the petitioner would further submit that the petitioner submitted objections, denying the allegations and the same were also acknowledged by the office of the second respondent on 10.07.2015 and 30.06.2015. Whereas, the second respondent, passed the revised assessment orders in TIN. 33715423553/12-13/A1/48/15. Part ID. Para No.2 and TIN. 33715423553/12-13/A1/48/15. Part ID. Para No.9 dated 29.09.2015 and 16.10.2015, respectively, simply confirming the proposals in the notices without considering the documents / corrected reports filed by the petitioner.

5.Secondly, when objections were called from the petitioner on receipt of notices dated 28.05.2015, the petitioner had also filed detailed objections after taking painful efforts. Whereas, the second respondent had not even mentioned about the objections raised by the petitioner in the revised assessment orders dated 29.09.2015 and 16.10.2015. Therefore, the said orders are liable to be quashed. Moreover, the petitioner had submitted representations dated 26.10.2015 and 01.12.2016, under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, to the second respondent, requesting him to rectify the errors in the orders dated 29.09.2015 and 16.10.2015. Since, the same is pending consideration, the petitioner has approached this Court with the present writ petitions.

6.Mr.R.Karthikeyan, learned Additional Government Pleader, who takes notice for the respondents sought sufficient time to consider the pending representations.

7.In view of the above, this Court directs the second respondent to consider the pending representations dated 26.10.2015 and 01.12.2016, filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, on merits and pass appropriate orders within a period of four weeks from the date of receipt of copy of this order. It is needless to mention that till such orders are passed, no distrained action shall be taken.

8.The writ petitions are disposed of with the above direction. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-II)

/True copy/

Sub Assistant Registrar

To

1.The Commissioner of Commercial Taxes,
O/o, The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer,
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Thirunagar, Theligathanallur,
Paramakudi,
Ramanathapuram District-623 707.

W.P.(MD)Nos.16445 and 16446 of 2017
31.08.2017

+2cc to Mr.B.ROOBAN,Advocate,SR.75645,75646
+1cc to M/S.Special Government Pleader,SR.76153,76088

mr/MRN
KK/SV MMS/SAR 2/27.09.2017/ 3P- 4C/